



State of Washington
Department of Revenue
Taxpayer Account Administration
PO Box 47464
Olympia WA 98504-7464

JANUARY 2002

01

02

OIL SPILL TAX RETURN

☐ **ONLY** Fill in Box if Amended/Supplemental Return Information is Attached

Address Changes? ☐ business location ☐ mailing address ☐ both Business closed? ☐ Date closed ____/____/____

Please fill in the appropriate box and make address changes to above label.

INSTRUCTIONS

Marine Terminal Operators or Taxpayers With Direct Pay Certificates

Enter the total number of barrels of crude oil or petroleum products first received in Washington from a waterborne vessel or barge on which you are paying the tax this month. Multiply the barrels received by the tax rate shown to get the amount of tax.

Credits for Export

If you exported crude oil or petroleum products on which you or a previous owner has already paid this tax, enter the number of such barrels on line 2 and/or line 3 as applicable. In the next column, record the amount of the tax that had been previously paid on these barrels.

Credits for Consumption or Manufacturing Component

On line 4, enter the number of barrels of previously taxed oil or petroleum product on which you used as a consumer for a purpose other than as a fuel, or you used as a component or ingredient in the manufacture of an item which is not a fuel. In the next column, record the amount of tax that had been previously paid on those barrels.

Credit Return

If the result of your tax due calculation is a credit, we will send you a credit notice. Credit notices may be used to offset future oil spill tax liabilities, or you may request a refund.

Payment

Make your check or money order payable to the Washington State Department of Revenue and mail to the Washington State Department of Revenue, PO Box 47464, Olympia WA 98504-7464.

Taxpayers With Direct Pay Certificates and Marine Terminal Operators Receiving for Themselves or for Others Report Here

Line No.	No. of Barrels	Tax Rate	Tax Due
1		.04	

Credit for Export(s)

Line No.	Total No. of Barrels Exported	Amount of Tax Claimed as Credit Where You Paid the Tax	Export Credit
2			
Line No.	Total No. of Barrels Exported	Amount of Tax Claimed as Credit Where a Previous Owner Paid the Tax	Export Credit
3			

Credit for Consumption or When Used as a Component to Manufacture a Non-Fuel Item

Line No.	No. of Barrels	Total Other Credit
4		



DUE DATE: FEBRUARY 25, 2002

5% Penalty is Due After February 25, 2002

10% Penalty is Due After April 1, 2002

20% Penalty is Due After April 30, 2002

If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

▶ Please fill in this box if you had no business activity. ☐

▶ For assistance, call (360) 902-7165.

▶ Signature _____

▶ Ph. () _____ Date _____

Totals

Line No.	Description	Totals
5	Tax Due (from line 1)	+
6	Total Oil Spill Credits (add lines 2, 3 and 4)	-
7	Total Tax (subtract line 6 from line 5)	=
8	Credit Notices Applied (attach Credit Notice)	-
9	Tax Due (subtract line 8 from line 7)	=
10	Penalty* MINIMUM \$5.00	+
11	Interest	+
12	Total Payment Enclosed** (add lines 9 through 11)	=

** Do not pay this tax with your Combined Excise Tax Return

For tax assistance visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800- 451-7985.